



## Building on Success

**Courtney L. Schaafsma, CGFM**  
**Commissioner**  
**March 11, 2015**



# On-Time Billing

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Tax Year	Counties with On-Time Billing	Certified Budget Orders by February 15
2010	85	67
2011	90	85
2012	90	50
2013	91	63
2014	<b>92</b>	91
2015		<b>92</b>



# Data Compliance

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- Key data collected:
  - Annual data submissions from county assessors and auditors on all aspects of property taxation
  - Sales disclosure data to assist in the ratio study review process
- Department's role in data compliance:
  - Data review process in conjunction with the Legislative Services Agency
  - Software certification



# Gateway

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- Key data collected:
  - Annual Financial Report
  - Employee compensation
  - Annual budget adoption forms
  - Outstanding indebtedness of local governments
  - Annual report on redevelopment and tax increment finance districts



# BudgetNotices.IN.gov

http://budgetnotices.in.gov/ Budget Notices for Indiana ...

## Gateway INDIANA Budget Notices for Local Government

[Search by Address](#) [Unit Look-Up](#) [About](#)

### Search by County


View proposed budget and property tax levy notices and public hearing information for all units in my county.

Adams

### Search by Address and Interactive Map

Please enter your address or click on the interactive map to locate local governments associated with your address. You may also view budget notice, property tax levy notices, and public hearing information for all units in your county by selecting the [Unit Look-up](#).

Address:   [Address Formatting Tips](#)



Taxpayers should verify that the listed units are the correct units for the address. Taxpayers can adjust the interactive map if the results are not



# BudgetNotices.IN.gov

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- For taxpayers that do not have Internet access, they can call the number below and request copies of budget notices be mailed to them.  
(888) 739-9826
- On the Pay 2015 tax bills, taxpayers will see a message regarding BudgetNotices.IN.gov.  
Taxpayers can go to the website and sign up for an email subscription to be notified when their selected units submits their budget notices.



# Cyclical Reassessment

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- 25% of parcels reassessed on an annual basis:
  - July 1, 2014 – January 1, 2015
  - May 1, 2015 – January 1, 2016
  - May 1, 2016 – January 1, 2017
  - May 1, 2017 – January 1, 2018
- Parcels not included in the annual 25% to be reassessed are subject to annual adjustment.



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# “The Pendulums”

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Taxpayers

Residential

Local Control

Local Funding

Property Taxes



Taxing Units

Business

State Mandates

State Funding

Income Taxes



# Data Into Information

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- As more higher-quality data is available, the challenge becomes how to use this data to better understand the status quo and make future decisions.
- We need to consider a wide variety of audiences when analyzing this data, including taxpayers, taxing units and the Department.



# Fiscal Health Indicators

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- SEA 106-2014 tasked the Department with preparing fiscal health indicators for all local governments by July 1, 2015.
- Results of the indicators are to be released on an Internet dashboard.
- The Department and other state agencies are not allowed to use the indicators to assign a summative grade to a taxing unit.



# Fiscal Health Indicators

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- Cash balances
- Debt to revenue ratio
- Condition of the tax base for property and income taxes
- General fund operating revenue per capita
- Trends in tax revenue
- Trends in structural surplus or deficit
- Impact of TIFs and exemptions on the property tax base



# Assessment Review Process

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- The availability of quality data can also allow the Department and counties to improve upon the assessment review process by allowing for more detailed analysis.
- Additional statistical techniques may be possible or it may be possible to review assessments at a more detailed level.



# Improved Communication

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- Recent legislative proposals and feedback received from local units suggests that local officials and taxpayers are looking for more guidance and clarification.
  - Definition of “agricultural land”
  - Definition of “common areas” and consistency in assessment procedures
  - Budget review policies



# Improved Communication

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- The Department will be working to improve its communication and guidance going forward.
  - Proactive
  - Plain language
  - Increased transparency into our thought process and calculations



# Taxpayer Engagement

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- Many of the Department's responsibilities require significant interaction with local units of government.
- The Department will also be starting to focus on better ways to reach taxpayers.
  - How to make processes more understandable
  - How to provide information that taxpayers need to better understand and engage with their local units.





# Contact the Department

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